

By Commissioner Karlinsky

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1                   A proposal to create  
2           a new section in Article VII of the State Constitution  
3           to establish that a law may not impose a new state tax  
4           or fee or raise an existing state tax or fee unless  
5           passed by a two-thirds vote of the membership of each  
6           house of the Legislature.

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8 Be It Proposed by the Constitution Revision Commission of  
9 Florida:

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11           A new section is added to Article VII of the State  
12 Constitution to read:

13                                   ARTICLE VII

14                                   FINANCE AND TAXATION

15           Vote requirements for laws imposing or raising state taxes  
16 or fees.-

17           (a) Unless passed by a two-thirds vote of the membership of  
18 each house of the legislature, a law may not impose a new state  
19 tax or fee or raise a state tax or fee.

20           (b) This section does not authorize the imposition of any  
21 state tax or fee that is otherwise prohibited by this  
22 Constitution, and does not apply to any tax or fee imposed by a  
23 county, municipality, school board, or special district.

24           (c) As used in this section, the term:

25           (1) "Fee" means any charge or payment required by law,  
26 including any fee for service, fee or cost for licenses, and  
27 charge for service.

28           (2) "Raise" means:

29           a. To increase the rate of a state tax or fee imposed on a  
30 percentage or per-mill basis;

31           b. To increase the amount of a state tax or fee imposed on  
32 a flat or fixed amount basis; or

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33           c. To decrease or eliminate a state tax or fee exemption or  
34 credit.